

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial Dieter A	Last name Waldschmidt	Your social security number 218-86-2283
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. ELISABETHSTRASSE 20		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office. If you have a foreign address, also complete spaces below. 80796 MUENCHEN	State .	ZIP code	
Foreign country name Germany	Foreign province/state/county	Foreign postal code	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for - • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse, \$25,900 • Head of household, \$19,400 • If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b Household employee wages not reported on Form(s) W-2	1b	
	c Tip income not reported on line 1a (see instructions)	1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e Taxable dependent care benefits from Form 2441, line 26	1e	
	f Employer-provided adoption benefits from Form 8839, line 29	1f	
	g Wages from Form 8919, line 6	1g	
	h Other earned income (see instructions)	1h	
	i Nontaxable combat pay election (see instructions)	1i	
	z Add lines 1a through 1h	1z	
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Soc. sec. ben.	6a	19,752
b Taxable interest	2b	1,194	
b Ordinary dividends	3b		
b Taxable amount	4b		
b Taxable amount	5b		
b Taxable amount	6b	0	
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>	7		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7		
8 Other income from Schedule 1, line 10	8	8,584	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	9,778	
10 Adjustments to income from Schedule 1, line 26	10	0	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	9,778	
12 Standard deduction or itemized deductions (from Schedule A)	12	14,700	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14	14,700	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	0
	3		17	
	17	Amount from Schedule 2, line 3	18	0
	18	Add lines 16 and 17	19	
	19	Child tax credit or credit for other dependents from Schedule 8812	20	
	20	Amount from Schedule 3, line 8	21	
	21	Add lines 19 and 20	22	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	0
	24	Add lines 22 and 23. This is your total tax		

Payments	25	Federal income tax withheld from:	25a		25d	
	a	Form(s) W-2	25b		26	
	b	Form(s) 1099	25c			
	c	Other forms (see instructions)				
	d	Add lines 25a through 25c				
	26	2022 estimated tax payments and amount applied from 2021 return				
	27	Earned income credit (EIC) NO	27			
	28	Additional child tax credit from Schedule 8812	28			
	29	American opportunity credit from Form 8863, line 8	29			
	30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31				
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32				
33	Add lines 25d, 26, and 32. These are your total payments	33				

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
36	Amount of line 34 you want applied to your 2023 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe .	37	0
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
	Designee's name Yoav Katz	Phone no. 301-951-8700 Personal identification number (PIN) 46413

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
			Architect	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
Phone no.		Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Yoav Katz	Yoav Katz	02/27/23	P01057947	
	Firm's name Katz & Co., P.A.	Phone no. 301-951-8700			
Firm's address 4641 Montgomery Ave Ste 200 Bethesda MD 20814					Firm's EIN 52-1260827

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2022)

SCHEDULE 1

(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Dieter A Waldschmidt

Your social security number

218-86-2283

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss See Stmt 1	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: German Social Security Be	8z	8,584
9	Total other income. Add lines 8a through 8z	9	8,584
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	8,584

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **08**

Name(s) shown on return

Dieter A Waldschmidt

Your social security number
218-86-2283

Part I
Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID,
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

LAURA WALDSCHMIDT

Amount

1,194

- 2 Add the amounts on line 1

1,194

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

1,194

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5 List name of payer:

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
**Foreign
Accounts
and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If
required, failure to
file FinCEN Form
114 may result in
substantial
penalties.
Additionally, you
may be required to
file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.

- 7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located: **Germany**

- 8 During 2022 did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2022

**Qualified Business Income Deduction
Simplified Computation****2022**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Dieter A Waldschmidt

Your taxpayer identification number

218-86-2283

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2		5	
3	Qualified business net (loss) carryforward from the prior year	3	(7,213)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	0
11	Taxable income before qualified business income deduction (see instructions)	11	-4,922		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(7,213)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2022)

Statement 1 - Schedule 1 (1040), Line 8a - Net Operating Loss

<u>Description</u>	<u>Amount</u>
NOL Carryovers after 2017	\$ 7,213
NOL Limitation Adjustment	<u>-7,213</u>
Total	<u><u>\$ 0</u></u>

Name

Taxpayer Identification Number

Dieter A Waldschmidt**218-86-2283**If you are married filing separately and you **lived apart** from your spouse for all of 2022:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a. Tp: Sp:	1.	<u>19,752</u>
2.	Multiply line 1 by 50% (0.50).	2.	<u>9,876</u>
3.	Add the amounts on Form 1040 or 1040-SR, lines 1, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	3.	<u>9,778</u>
4.	Add lines 2 and 3	4.	<u>19,654</u>
5.	Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25.	5.
6.	Subtract line 5 from line 4	6.	<u>19,654</u>
7.	Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)	7.	<u>25,000</u>
8.	Subtract line 7 from line 6. If zero or less, enter -0-	8.	<u>0</u>
<ul style="list-style-type: none"> If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2022, enter -0- on Form 1040 or 1040-SR, line 6b. If line 8 is more than zero, go to line 9. 			
9.	Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2022)	9.
10.	Subtract line 9 from line 8. If zero or less, enter -0-	10.	<u>0</u>
11.	Enter the smaller of line 8 or line 9	11.
12.	Enter one half of line 11	12.
13.	Enter the smaller of line 2 or line 12	13.
14.	Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-	14.
15.	Add lines 13 and 14	15.
16.	Multiply line 1 by 85% (0.85)	16.
17.	Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	17.	<u>0</u>

Percentage of total benefits received included as taxable income.

0.0%

Note: If part of your benefits are taxable for 2022 and they include benefits paid in 2022 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.